

**THE DEBTORS' ONE HUNDRED THIRTY-SIXTH OMNIBUS  
OBJECTION TO CLAIMS SEEKS TO RECLASSIFY AS UNSECURED  
CLAIMS CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING  
THIS NOTICE SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE  
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE  
OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED  
THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS  
THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

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Robert J. Lemons

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED  
THIRTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

**PLEASE TAKE NOTICE** that on May 16, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their one hundred thirty-sixth omnibus objection to claims (the "Debtors' One Hundred Thirty-Sixth Omnibus Objection to Claims"), and that a

hearing (the “Hearing”) to consider the Debtors’ One Hundred Thirty-Sixth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 30, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the Debtors’ One Hundred Thirty-Sixth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 and its amendments (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than

**June 15, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Debtors’ One Hundred Thirty-Sixth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the One Hundred Debtors’ Thirty-Sixth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: May 16, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

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Robert J. Lemons

Attorneys for Debtors and  
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re : Chapter 11 Case No.  
: :  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)  
: :  
Debtors. : (Jointly Administered)  
-----X

**DEBTORS' ONE HUNDRED THIRTY-SIXTH OMNIBUS  
OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

**THIS OBJECTION SEEKS TO RECLASSIFY  
AS UNSECURED CLAIMS CERTAIN FILED PROOFS OF CLAIM.  
PARTIES RECEIVING THIS ONE HUNDRED THIRTY-SIXTH  
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW  
THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)  
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION  
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE  
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

**Relief Requested**

1. The Debtors file this one hundred thirty-sixth omnibus objection to claims (the “One Hundred Thirty-Sixth Omnibus Objection to Claims”) pursuant to section 502 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking to reclassify the claims listed on Exhibit A hereto. The Debtors’ proposed order (the “Proposed Order”) is annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A attached hereto (the “Misclassified Claims”), in which the claimants allege that at least a portion of the claim is a secured claim pursuant to section 506 of the Bankruptcy Code. The Debtors have determined that no portion of the Misclassified Claims are actually secured claims and, therefore, such claims are not entitled to secured status as asserted in the proof of claim. Accordingly, the Debtors are seeking to reclassify the Misclassified Claims as indicated on Exhibit A to accurately reflect the nature and priority of the Misclassified Claims on the Court’s claims register. This objection is solely to reclassify improperly asserted secured claims and the Debtors reserve their right to object to the claims listed on Exhibit A on all other grounds.

**Jurisdiction**

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Background**

4. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

6. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010 pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

7. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007 and those additional grounds set forth in the Procedures Order.

### **The Misclassified Claims Improperly Seek Secured Status**

8. The Debtors have reviewed each of the claims identified on Exhibit A and have determined that, while such claims assert that all or a portion of such claim is a secured claim under section 506 of the Bankruptcy Code, such claims do not articulate any valid basis for treatment as a secured claim. Many of the Misclassified Claims assert secured status by

checking the box on the proof of claim form indicating that their claims are secured but do not indicate the basis for such assertion. In addition, many of the Misclassified Claims assert secured status based upon a reservation of a right of setoff; however, such Misclassified Claims do not assert the basis for the alleged right of setoff or disclose the obligations owed to the Debtors by such claimant that are subject to setoff.

9. While section 506(a)(1) provides that a claim that is “subject to setoff under Section 553” is a secured claim, none of the claimants have asserted any obligation that they are seeking to setoff against the Misclassified Claims. The claimants are asserting a hypothetical right of setoff, which is not a valid basis for a secured claim. The Debtors have reviewed their books and records and determined that the Misclassified Claims are not secured claims.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. The Supreme Court has held that conferring secured status “to a claimant not clearly entitled thereto is not only inconsistent with the policy of equality of distribution; it dilutes the value of the priority for those creditors Congress intended to prefer.” *Howard Delivery Serv., Inc. v. Zurich Am. Ins. Co.*, 547 U.S. 651, 667-68 (2006) (citation omitted); *see also In re WorldCom, Inc.*, 362 B.R. 96, 120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien); *Karakas v. Bank of New York*

(*In re Karakas*), Case No. 06-32961, Chapter 13, Adv. Pro. No. 06-80245, 2007 Bankr. LEXIS 1578, at \*22-23 (Bankr. N.D.N.Y. May 3, 2007) (reclassifying purportedly secured claim as unsecured based on valuation of underlying property).

12. Accordingly, to preserve the Bankruptcy Code's intended order of priority and to prevent possible improper recovery, the Debtors request entry of the Proposed Order, reclassifying the Misclassified Claims as general unsecured claims in accordance with the Bankruptcy Code.

### **Reservation of Rights**

13. The Debtors reserve all their rights to object on any other basis to any Misclassified Claim or any portion of any Misclassified Claim for which the Court does not grant the relief requested herein.

### **Notice**

14. No trustee has been appointed in these chapter 11 cases. Notice of this One Hundred Thirty-Sixth Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee for Region 2; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.



15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: May 16, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for Debtors  
and Debtors in Possession

# EXHIBIT A

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
1	1199 SEIU GREATER NEW YORK BENEFIT FUND ATTN: ANTHONY PETRELLA 330 WEST 42ND STREET NEW YORK, NY 10036	30600	09/22/2009	Lehman Brothers Holdings Inc.	Priority	\$116,916.70*
2	A.G. EDWARDS & SONS, INC. ATTN: DAVID RICE WELLS FARGO LAW DEPARTMENT NC0630 301 SOUTH COLLEGE STREET CHARLOTTE, NC 28288-0630	26972	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined
					Subtotal	\$0.00
3	ABN AMRO INC. ATTN: PIA FRIIS MD AND SENIOR COUNSEL, RBS SECURITIES, INC. 600 WASHINGTON BLVD. STAMFORD, CT 06901	26971	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$25,639.17*
					Subtotal	\$25,639.17
4	ANZ SECURITIES, INC. ATTN: ANN VARALLI MCCLELLAND 1177 AVENUE OF THE AMERICAS 6TH FLOOR NEW YORK, NY 10036	26973	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$46,755.47*
					Subtotal	\$46,755.47
5	ARROWOOD INDEMNITY COMPANY F/K/A ROYAL INDEMNITY COMPANY CARRUTHERS & ROTH, P.A., C/O JOHN FLYNN 235 N. EDGEWORTH STREET GREENSBORO, NC 27401	2076	01/28/2009	Lehman Brothers Holdings Inc.	Secured	\$272,238.00
6	AUTONOMY MASTER FUND LIMITED C/O AUTONOMY CAPITAL RESEARCH LLP ATTN: PETER BOWDEN 8-11 DENBIGH MEWS LONDON, SW1V 2HQ UNITED KINGDOM	21349	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,387,727.00*
					Subtotal	\$5,387,727.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
7	AUTONOMY MASTER FUND LIMITED C/O AUTONOMY CAPITAL RESEARCH LLP ATTN: PETER BOWDEN 8-11 DENBIGH MEWS LONDON, SW1V 2HQ UNITED KINGDOM	66585	04/28/2010	Lehman Brothers Holdings Inc.	Secured	\$22,545,169.26*
8	BANCA IMI S.P.A. ATTN: LEGAL DEPARTMENT P. GIORDANO DELL-AMORE 3 MILAN, 20121 ITALY	27018	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$7,915.01*
					Subtotal	\$7,915.01
9	BANCO DO BRASIL S. A.- GRAND CAYMAN BRANCH ATTN: IDEL ALBERTO BLAJFEDER 80 SHEDDEN ROAD, ELIZABETHAN SQUARE- PHASE 3 BUILDING, 4TH FLOOR P. O. BOX 1360 GRAND CAYMAN, KY1- 1108 CAYMAN ISLANDS	27837	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$12,341,267.18*
10	BBVA SECURITIES, INC ATTN: JAVIER EDWARDS 1345 AVENUE OF THE AMERICAS 45TH FLOOR NEW YORK, NY 10105	26976	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$72,818.13*
					Subtotal	\$72,818.13
11	BERGER, HELEN 52 JUDITH LANE WESTBURY, NY 11590-1412	22270	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$43,000.00
12	BIRKS PLACE, LLC TRANSFEROR: TIKEHAU CAPITAL PARTNERS SAS C/O ROPES & GRAY LLP ATTN: ADAM REISS 1211 AVENUE OF AMERICAS NEW YORK, NY 10036-8704	26488	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$37,539,877.00*
					Subtotal	\$37,539,877.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
13	BIRKS PLACE, LLC TRANSFEROR: TIKEHAU CAPITAL ADVISORS SAS C/O ROPES & GRAY LLP ATTN: ADAM REISS 1211 AVENUE OF THE AMERICAS NEW YORK, NY 10036-8704	26489	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,357,909.00*
					Subtotal	\$3,357,909.00
14	BLACKROCK ADVISORS LLC ON BEHALF OF BLACKROCK LTD DURATION INCOME TRST ATTN: J. GREGORY MILMOE AND ANDREW M. THAU SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP FOUR TIMES SQUARE NEW YORK, NY 10036	22136	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$962,129.00*
					Subtotal	\$962,129.00
15	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20722	09/21/2009	Lehman Brothers Financial Products Inc.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
16	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20723	09/21/2009	Lehman Brothers Commercial Corporation	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
17	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20724	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
18	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20725	09/21/2009	Lehman Brothers Derivative Products Inc.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

## ASSERTED

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
19	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20726	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
20	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20727	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
21	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20728	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
22	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20729	09/21/2009	PAMI Statler Arms LLC	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
23	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20730	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
24	BLACKROCK ADVISORS, LLC, AS AGENT ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN 40 EAST 52ND ST NEW YORK, NY 10022	20597	09/21/2009	LB 745 LLC	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
25	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20712	09/21/2009	LB 2080 Kalakaua Owners LLC	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

## ASSERTED

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
26	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20713	09/21/2009	LB Rose Ranch LLC	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
27	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20714	09/21/2009	CES Aviation V LLC	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
28	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20715	09/21/2009	CES Aviation IX LLC	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
29	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20716	09/21/2009	East Dover Limited	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
30	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20717	09/21/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
31	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20718	09/21/2009	BNC Mortgage LLC	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
32	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20719	09/21/2009	Structured Asset Securities Corporation	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
33	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20720	09/21/2009	CES Aviation LLC	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
34	BLACKROCK ADVISORS, LLC, AS AGENT, ON BEHALF OF CERTAIN BLACKROCK FUNDS ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	20721	09/21/2009	Lehman Scottish Finance L.P.	Secured Unsecured	Undetermined \$10,235,384.00*
					Subtotal	\$10,235,384.00
35	BLACKROCK ADVISORS, LLC, ON BEHALF OF BLACKROCK HIGH YIELD BOND FUND MILMOE, GREGORY J., ESQ. THAU, ANDREW M., ESQ. SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP FOUR TIMES SQUARE NEW YORK, NY 10036	22139	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,003,232.00*
					Subtotal	\$5,003,232.00
36	BLACKROCK FINANCIAL MANAGEMENT, INC. ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	28686	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$654,652.00*
					Subtotal	\$654,652.00
37	BLACKROCK FINANCIAL MGMT, INC., AS INVESTMENT ADVISOR, ON BEHALF OF THE OBSIDIAN MASTER FUND, A SUB-TRUST OF OBSIDIAN MASTER SERIES TRUST MILMOE, GREGORY J., ESQ. THAU, ANDREW M., ESQ. SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP NEW YORK, NY 10036	22140	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$137,808.00*
					Subtotal	\$137,808.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit



## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
38	BLACKROCK FINANCIAL MGMT., INC., AS INVESTMENT ADVISOR, ON BEHALF OF GALAXITE MASTER UNIT TRUST MILMOE, GREGORY J., ESQ. THAU, ANDREW M., ESQ. SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP NEW YORK, NY 10036	22141	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$15,247,693.00*
					Subtotal	\$15,247,693.00
39	BLACKROCK FINANCIAL MGMT., INC., AS INVESTMENT ADVISOR, ON BEHALF OF BLACKROCK MULTI-STRATEGY SUB- TRUST C MILMOE, GREGORY J., ESQ. THAU, ANDREW M., ESQ. SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP NEW YORK, NY 10036	22138	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$164,115.00*
					Subtotal	\$164,115.00
40	BLACKROCK INVESTMENT MANAGEMENT, LLC, AS AGENT ON BEHALF OF BLACKROCK GLOBAL FUNDS C/O SKADDEN ARPS SLATE MEAGHER & FLOM LLP J. GREGORY MILMOE, ESQ. & ANDREW THAU, ESQ. 4 TIMES SQUARE NEW YORK, NY 10036	28683	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$640,072.00*
					Subtotal	\$640,072.00
41	BLOOMBERG L.P. AND BLOOMBERG FINANCE L.P. ATTN KARL P. KILB, ESQ. 731 LEXINGTON AVENUE NEW YORK, NY 10022	32392	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$18,522,000.00*
					Subtotal	\$18,522,000.00
42	BNY MELLON CAPITAL MARKETS, LLC C/O JONATHAN R. GOLDBLATT THE BANK OF NEW YORK MELLON ONE WALL STREET, 11TH FLOOR NEW YORK, NY 10286	26977	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$115,849.49*
					Subtotal	\$115,849.49

\* - Indicates claim contains unliquidated and/or undetermined amounts

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
43	BOEING COMPANY C/O MORGAN STANLEY INVESTMENT MANAGEMENT INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881	27093	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$5,361.91*
44	BOEING COMPANY EMPLOYEE RETIREMENT PLANS MASTER TRUST (609372), THE C/O GOLDMAN SACHS ASSET MANAGEMENT INTERNATIONAL ATTN: BENJAMIN ROBINSON CHRISTCHURCH COURT 10-15 NEWGATE STREET LONDON, EC1A 7HD UNITED KINGDOM	66207	02/02/2010	Lehman Brothers Holdings Inc.	Secured	\$3,102.00*
45	BOYNTON COMPANIES INC DBA RELY MEDIA 17113 MINNETONKA BLVD SUITE 150 MINNETONKA, MN 55345	410	10/29/2008	Lehman Brothers Holdings Inc.	Secured	\$9,400.00
46	BREEN INVESTORS INTERNATIONAL FUND, LP C/O SEWARD & KISSEL LLP ATTN : JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33447	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$18,717,588.00*
47	BROWN BROTHERS HARRIMAN & CO. F/B/O BROWN BROTHERS HARRIMAN TRUST COMP LIMITED AS TRUSTEE OF THE GOLDMAN SACHS INVESTMENT TRUST UNIT GS YEN LIBOR PLUS FUND ATTN: OFFICE OF THE GENERAL COUNSEL 40 WATER STREET BOSTON, NY 02119	5806	07/21/2009	Lehman No Case Asserted/All Cases Asserted	Priority Secured Unsecured  Subtotal	\$95,648.52 \$0.00 \$1.00  \$95,649.52

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
48	BTR GLOBAL ARBITRAGE TRADING LIMITED C/O HALPERIN BATTAGLIA RAICHT, LLP ATTN: CHRISTOPHER J BATTAGLIA, ESQ. 555 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	22274	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$26,399,475.18*
					Subtotal	\$26,399,475.18
49	BTR GLOBAL PROSPECTOR II TRADING LIMITED C/O HALPERIN BATTAGLIA RAICHT, LLP ATTN: CHRIS BATTAGLIA, ESQ. 555 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	25422	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$4,832,697.89*
50	C.V.I G.V.F. (LUX) MASTER S.A.R.L.. (UK) TRANSFEROR: TURNBERRY LEVERAGED CREDIT MASTER LP C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	66057	12/28/2009	Lehman Brothers Holdings Inc.	Secured	\$22,601,120.00*
51	CABRERA CAPITAL MARKETS LLC ATTN: ROBERT AGUILAR 10 SOUTH LASALLE STREET SUITE 1050 CHICAGO, IL 60603	26978	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$39,111.36*
					Subtotal	\$39,111.36
52	CARLTON FIELDS, P.A. ROBERT M. QUINN, ESQ. P.O. BOX 3239 TAMPA, FL 33601-3239	4561	05/26/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$6,269.80
					Subtotal	\$6,269.80
53	CAYMAN TSB CAPITAL MANAGEMENT, L.P. C/O WALKERS SPV LIMITED ATTN: KIYOMI BERNET-YAEGASHI WALKER HOUSE, 87 MARY STREET GEORGE TOWN CAYMAN, KY1-9002 CAYMAN ISLANDS	20544	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,480,167.81*
					Subtotal	\$3,480,167.81

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
54	CEDAR HILL MORTGAGE OPPORTUNITY MASTER FUND, L.P ATTN: KARL JOHNSON C/O CEDAR HILL CAPITAL PARTNERS, LLC 445 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10022	23497	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$11,237,265.07*
					Subtotal	\$11,237,265.07
55	CGKL VENTURES, LLC ATTN: BRYAN THORNTON 150 CALIFORNIA STREET 22ND FLOOR SAN FRANCISCO, CA 94111	24345	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$0.00
					Subtotal	\$0.00
56	CHICAGO LAND REFRESHMENTS 10100 W. FRANKLIN AVENUE FRANKLIN PARK, IL 60131	5769	07/20/2009	Lehman Brothers Holdings Inc.	Secured	\$11,474.49
57	CHILTON NEW ERA PARTNER, L.P C/O CHILTON INVESTMENT COMPANY LLC ATTN: JAMES STEINTHAL - GENERAL COUNSEL ATTN: ALEXANDER FRANK - CFO 1266 EAST MAIN STREET, 7TH FLOOR STAMFORD, CT 06902	26433	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$22,701,179.72*
					Subtotal	\$22,701,179.72
58	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33536	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$26,145,614.26*
59	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33465	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$6,563,895.58*
					Subtotal	\$6,563,895.58
60	CLAREN ROAD CREDIT MASTER FUND, LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33444	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$677,246,694.97*

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
61	COAST FUND L.P., THE C/O COAST ASSET MANAGEMENT LLC 2450 COLORADO AVE. SUITE 100 EAST TOWER ATTENTION: JONATHAN JACOBS, GENERAL COUNSEL SANTA MONICA, CA 90404	22196	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,692,778.00*
					Subtotal	\$5,692,778.00
62	COCO, NATHAN F. MCDERMOTT WILL & EMERY LLP 227 WEST MONROE STRET SUITE 4700 CHICAGO, IL 60606-5096	32700	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$9,294,404.76*
63	COTTEN, TIMOTHY A., ET AL. 9543 NORTH SIDE DRIVE OWINGS, MD 20736	34313	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$10,000,000.00
					Subtotal	\$10,000,000.00
64	CRIDER, GEORGE W. 474 HUGH DEEMS RD. CEDARTOWN, GA 30125	33239	09/22/2009	Lehman Brothers Commodity Services Inc.	Priority Secured Unsecured	\$50,000.00 \$0.00 \$4,706.00
					Subtotal	\$54,706.00
65	CVF LUX SECURITIES TRADING SARL TRANSFEROR: TANG CAPITAL PARTNERS, LP C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	33448	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$24,459,904.64*
66	CVI GVF (LUX) MASTER S. A. R. L. C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	24242	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$7,441,033.43*
					Subtotal	\$7,441,033.43

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
67	CVI GVF (LUX) MASTER S. A. R. L. C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	24243	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$7,216,988.58*
					Subtotal	\$7,216,988.58
68	CVI GVF (LUX) MASTER S. A. R. L. C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK FAIRMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	24244	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$7,260,195.66*
					Subtotal	\$7,260,195.66
69	CVI GVF (LUX) MASTER S. A. R. L. C/O CARVAL INVESTORS UK LIMITED ATTN: DAVID SHORT, OPERATIONS MANAGER KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	24245	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,321,041.00*
					Subtotal	\$3,321,041.00
70	CVI GVF (LUX) MASTER S. A. R. L. C/O CARVAL INVESTORS UK LIMITED ATTN: DAVID SHORT, OPERATIONS MANAGER KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	24246	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$84,123.00*
					Subtotal	\$84,123.00
71	CVI GVF (LUX) MASTER S. A. R. L. C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	24247	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,432,500.00*
					Subtotal	\$5,432,500.00

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
72	CVI GVF (LUX) MASTER S. A. R. L. C/O CARVAL INVESTORS UK LIMITED ATTN: DAVID SHORT, OPERATIONS MANAGER KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	24249	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,485,661.63*
					Subtotal	\$2,485,661.63
73	DAI-ICHI LIFE INSURANCE COMPANY, LIMITED THE 13-1, YURAKUCHO 1 - CHOUME CHIYODA-KU, TOKYO, 100-8411 JAPAN	67023	08/13/2010	Lehman Brothers Holdings Inc.	Secured	\$1,499,222.00*
74	DANSKE BANK A/S LONDON BRANCH ATTN: PETER HUGHES 75 KING WILLIAM STREET LONDON LONDON, EC4N 7DT UNITED KINGDOM	17247	09/18/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured	Undetermined Undetermined \$699,657,333.82*
					Subtotal	\$699,657,333.82
75	DEPOSITORY TRUST CLEARING CORPORATION AND RELATED ENTITIES 55 WATER STREET, 22ND FLOOR NEW YORK, NY 10041	30423	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$0.00
76	DIAMONDBACK FIXED INCOME MASTER FUND LTD. ATTN: J.R. LEDERER ONE LANDMARK SQUARE STAMFORD, CT 06901	26911	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$206,244.13*
					Subtotal	\$206,244.13
77	DIAMONDBACK MASTER FUND LTD C/O DIAMONDBACK ADVISORS CT, LLC ATTN: J.R. LEDERER ONE LANDMARK SQUARE STAMFORD, CT 06901	26909	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$80,600,000.00*
					Subtotal	\$80,600,000.00

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
78	DIAMONDBACK MASTER FUND, LTD. ATTN: J.R. LEDERER ONE LANDMARK SQUARE STAMFORD, CT 06901	26491	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$714,097,221.11*
					Subtotal	\$714,097,221.11
79	DNB NOR MARKETS, INC. ATTN: MARCUS WENDEHOG 200 PARK AVENUE NEW YORK, NY 10166	26981	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$48,943.73*
					Subtotal	\$48,943.73
80	EDWARD D. JONES & CO. L.P. ATTN: RHONDA L. LIESENFELD 12555 MANCHESTER ROAD SAINT LOUIS, MO 63131	26982	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,950.98*
					Subtotal	\$1,950.98
81	FINANCIAL LIBRARY, THE P.O. BOX 2341 BOCA RATON, FL 33427	416	10/30/2008	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	\$0.00 \$774.80 \$0.00
					Subtotal	\$774.80
82	FROLEY REVY ALTERNATIVE STRATEGIES MASTER FUND C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33466	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$11,615,407.98*
					Subtotal	\$11,615,407.98
83	GROSVENOR PLACE CLO 1 B.V. C/O CQS (UK) LLP AS COLLATERAL SUB-MANAGER ATTN: HEAD OF LEGAL 5TH FLOOR 33 GROSVENOR PLACE LONDON, SW1X 7HY UNITED KINGDOM	26479	09/22/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$2,760,814.00*
					Subtotal	\$2,760,814.00

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
84	GRUSS GLOBAL INVESTORS MASTER FUND (ENHANCED), LTD. C/O GRUSS ASSET MANAGEMENT, L.P. ATTN: MICHAEL MONTICCILO 667 MADISON AVENUE, THIRD FLOOR NEW YORK, NY 10065	21304	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$1,446,430.92*
					Subtotal	\$1,446,430.92
85	GRUSS GLOBAL INVESTORS MASTER FUND (ENHANCED), LTD. C/O GRUSS ASSET MANAGEMENT, L.P. ATTN: MICHAEL MONTICCILO 667 MADISON AVENUE, THIRD FLOOR NEW YORK, NY 10065	21305	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$1,173,612.98*
					Subtotal	\$1,173,612.98
86	H. GROSS FAMILY LP C/O HENRY GROSS 444 MADISON AVENUE, 18TH FL NEW YORK, NY 10022	16254	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$229,300.00
87	H/2 CREDIT PARTNERS MASTER FUND LTD. ATTN: DEBRA HESS THREE STAMFORD PLAZA 301 TRESSER BLVD., 6TH FLOOR STAMFORD, CT 06901	20271	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$17,803,354.00*
					Subtotal	\$17,803,354.00
88	H/2 SPECIAL OPPORTUNITIES LTD ATTN: DEBRA HESS THREE STAMFORD PLAZA 301 TRESSER BOULEVARD, 6TH FLOOR STAMFORD, CT 06901	20269	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$19,931,688.00*
					Subtotal	\$19,931,688.00
89	HAUVILLE, B SOUTH JUNIORS 558A ANZAC PARADE KINGSFORD SYDNEY, NSW, 2032 AUSTRALIA	795	11/18/2008	Lehman Brothers Holdings Inc.	Secured	\$3,375,000.00
90	HOMER & BONNER PA 1441 BRICKWELL AVENUE, SUITE 1200 MIAMI, FL 33131	29660	09/22/2009	Lehman No Case Asserted/All Cases Asserted	Secured	\$2,507,526.00

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
91	INTEGRATED CORE STRATEGIES (EUROPE) S.A.R.L. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24483	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured	Undetermined \$5,727,799.00*
					Subtotal	\$5,727,799.00
92	IRONBRIDGE ASPEN COLLECTION, LLC PO BOX G ASPEN, CO 81612	66155	01/22/2010	LB Rose Ranch LLC	Secured Unsecured	Undetermined \$3,555,373.00*
					Subtotal	\$3,555,373.00
93	IRONBRIDGE HOMES, LLC PO BOX G ASPEN, CO 81612	66154	01/22/2010	LB Rose Ranch LLC	Secured Unsecured	Undetermined \$3,555,373.00*
					Subtotal	\$3,555,373.00
94	IRONBRIDGE MOUNTAIN COTTAGES, LLC PO BOX G ASPEN, CO 81612	66156	01/22/2010	LB Rose Ranch LLC	Secured Unsecured	Undetermined \$3,555,373.00*
					Subtotal	\$3,555,373.00
95	JAPAN LOANS OPPORTUNITIES B.V. TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH ATTN: DAWN CHUMA JAN VAN GOYENKADE 8 AMSTERDAM, 1075HP NETHERLANDS	14795	09/17/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	Undetermined Undetermined \$71,444,505.27*
					Subtotal	\$71,444,505.27
96	JOINER, OWEN H. & LEATRICE 120 FINLEY STREET GRIFFIN, GA 30224	19570	09/19/2009	Lehman Brothers Holdings Inc.	Secured	\$25,000.00
97	KLAUS TROCHE KATTOWITZER STRASSE 4 KOLN, 51065 GERMANY	30761	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$15,730.00

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
98	KOMMUNALER VERSORGUNGSVERBAND BRANDENBURG ATTN: DIREKTORIN IRMGARD STELTER RUDOLF-BREITSCHIED-STRABE 62 GRANSEE, DE-16775 GERMANY	27009	09/22/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	\$0.00 \$13,210,225.00 \$0.00
					Subtotal	\$13,210,225.00
99	KREISSPARKASSE KAISERSLAUTERN ATTN: MR. HARTMUT ROHDEN AM ALTENHOF 12/14 KAISERSLAUTERN, DE-67655 GERMANY	27011	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,352,662.01*
					Subtotal	\$4,352,662.01
100	LINDEMEIER, PIET KURZE RADE 1B REINBEK, D-21465 GERMANY	65462	11/12/2009	Lehman No Case Asserted/All Cases Asserted	Secured	\$8,101.45
101	LMA SPC ON BEHALF OF MAP I C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26895	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$11,359,593.13*
					Subtotal	\$11,359,593.13
102	LUCAS, WILLIAM J. 807 WEST ST NEW ALBANY, IN 47150-5351	9973	08/31/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$15,000.00
					Subtotal	\$15,000.00
103	MAC VEAGH LIMITED PARTNERSHIP C/O CQS (UK) LLP ATTN: HEAD OF LEGAL 5TH FLOOR 33 GROSVENOR PLACE LONDON, SW1X 7HY UNITED KINGDOM	26477	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$71,681,155.00*
					Subtotal	\$71,681,155.00

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
104	MCLAGAN PARTNERS INC LLOYDS CHAMBERS 1 PORTOKEN STREET, 5TH FLOOR LONDON, E1 8BT UNITED KINGDOM	5882	07/22/2009	Lehman No Case Asserted/All Cases Asserted	Secured Unsecured  Subtotal	\$0.00 \$65,000.00  \$65,000.00
105	MEDICAL LIABILITY MUTUAL INSURANCE COMPANY C/O INVESCO INSTITUTIONAL (N.A.), INC. ATTN: BENJAMIN GRUDER 1166 AVENUE OF THE AMERICAS NEW YORK, NY 10036	27940	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured  Subtotal	Undetermined \$8,477,375.54*  \$8,477,375.54
106	MILLENNIUM EUROPEAN HOLDINGS S.A.R.L. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24480	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured  Subtotal	Undetermined \$10,603,293.00* Undetermined  \$10,603,293.00
107	MILLENNIUM EUROPEAN HOLDINGS S.A.R.L. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24481	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured  Subtotal	Undetermined \$10,603,293.00* Undetermined  \$10,603,293.00
108	MILLENNIUM PARTNERS, L.P. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24491	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured  Subtotal	Undetermined \$14,025,390.00*  \$14,025,390.00
109	MOHR SANFORD A. AND TINA A. HILO LAW CENTER 73-4787 HALOLANI STREET KAILUA-KONA, HI 96740	33605	09/22/2009	BNC Mortgage LLC	Secured Unsecured  Subtotal	\$555,500.00* \$112,175.04*  \$667,675.04
110	MORIN, PAUL P. POST OFFICE BOX 040093 BROOKLYN, NY 11204-0093	2190	01/29/2009	Lehman Brothers Holdings Inc.	Secured	\$1,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
111	NATIONAL FINANCIAL SERVICES LLC ATTN: MARTHA A. MAZZONE, ESQ. 82 DEVONSHIRE STREET F6C BOSTON, MA 02109-3614	26986	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$9,546.01*
					Subtotal	\$9,546.01
112	NEAL, GERBER & EISENBERG LLP C/O H. NICHOLAS BERBERIAN, ESQ. AND NICHOLAS M. MILLER, ESQ. TWO NORTH LASALLE STREET, SUITE 1700 CHICAGO, IL 60602	14195	09/16/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$12,486.60 \$68,070.28
					Subtotal	\$80,556.88
113	NEWBERRY CREDIT OPPORTUNITIES LLC ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24482	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured	Undetermined \$8,738,409.00* Undetermined
					Subtotal	\$8,738,409.00
114	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. & ANDREW DASH, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26353	09/22/2009	Lehman Brothers Financial Products Inc.	Administrative	\$4,021,500.00*
115	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP DAVID J MOLTON, ESQ. & ANDREW DASH, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	26354	09/22/2009	Lehman Brothers Commercial Corporation	Administrative	\$4,021,500.00*
116	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP DAVID J MOLTON, ESQ SEVEN TIMES SQUARE NEW YORK, NY 10036	26355	09/22/2009	Lehman Commercial Paper Inc.	Administrative	\$4,021,500.00*

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
117	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP DAVID J MOLTON, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	26356	09/22/2009	Lehman Brothers Derivative Products Inc.	Administrative	\$4,021,500.00*
118	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP DAVID J MOLTON, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	26357	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Administrative	\$4,021,500.00*
119	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. & ANDREW DASH, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26387	09/22/2009	Lehman Brothers Holdings Inc.	Administrative	\$4,021,500.00*
120	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. & ANDREW DASH, ESQ. C/O BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26389	09/22/2009	Lehman Brothers Special Financing Inc.	Administrative	\$4,021,500.00*
121	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. & ANDREW DASH, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26391	09/22/2009	CES Aviation IX LLC	Administrative	\$4,021,500.00*
122	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. & ANDREW DASH, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26393	09/22/2009	LB 2080 Kalakaua Owners LLC	Administrative	\$4,021,500.00*

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
123	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. & ANDREW DASH, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26394	09/22/2009	LB Rose Ranch LLC	Administrative	\$4,021,500.00*
124	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. & ANDREW DASH, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26395	09/22/2009	Structured Asset Securities Corporation	Administrative	\$4,021,500.00*
125	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. & ANDREW DASH, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26396	09/22/2009	BNC Mortgage LLC	Administrative	\$4,021,500.00*
126	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP ATTN: DAVID J. MOLTON, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	26502	09/22/2009	CES Aviation V LLC	Administrative	\$4,021,500.00*
127	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP ATTN: DAVID J. MOLTON, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	26503	09/22/2009	CES Aviation LLC	Administrative	\$4,021,500.00*
128	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP ATTN: DAVID J. MOLTON, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	26504	09/22/2009	Lehman Scottish Finance L.P.	Administrative	\$4,021,500.00*

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
129	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP ATTN: DAVID J. MOLTON, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	26505	09/22/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Administrative	\$4,021,500.00*
130	NEWPORT GLOBAL ADVISORS LP C/O BROWN RUDNICK LLP ATTN: DAVID J. MOLTON, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	26506	09/22/2009	East Dover Limited	Administrative	\$4,021,500.00*
131	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26595	09/22/2009	Lehman Brothers Commodity Services Inc.	Administrative	\$4,021,500.00*
132	NEWPORT GLOBAL ADVISORS LP ATTN: DAVID J. MOLTON, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	26596	09/22/2009	LB 745 LLC	Administrative	\$4,021,500.00*
133	NGUYEN CONG THANH AND KIM PHUONG SU 7188 ALDER SPRING WAY SAN JOSE, CA 95153	2185	01/29/2009	Lehman Brothers Holdings Inc.	Secured	\$400,000.00
134	NSR BETA PE MAURITIUS, LLC ATTN: JAVED ABOOBAKAR C/O CITCO (MAURITIUS) LIMITED MEDINE MEWS BUILDING, 9TH FLOOR LA CHAUSSEE STREET PORT LOUIS, MAURITIUS	11041	09/10/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$0.00
					Subtotal	\$0.00
135	OCH-ZIFF CAPITAL STRUCTURE ARBITRAGE MASTER FUND, LTD. C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31515	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$11,132,256.74*
					Subtotal	\$11,132,256.74

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
136	OLIVANT INVESTMENTS SWITZERLAND S.A. C/O O'MELVENY & MEYERS LLP ATTN: SUZZANE UHLAND TWO EMBARCADERO CENTER, 28TH FLOOR SAN FRANCISCO, CA 94111-3823	67043	09/01/2010	Lehman Brothers Holdings Inc.	Secured	\$1,418,925,283.45*
137	OPPENHEIMER DISTRESSED OPPORTUNITIES, LP C/O OPPENHEIMER ASSET MANAGEMENT INC. ATTN : DEBORAH KABACK 200 PARK AVENUE, 24TH FLOOR NEW YORK, NY 10166	31906	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$8,171,442.69* \$10,000.00*
					Subtotal	\$8,181,442.69
138	OZ MASTER FUND LIMITED RE OZ MANAGEMENT C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31513	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$243,160,514.69*
					Subtotal	\$243,160,514.69
139	OZ SPECIAL FUNDING (OZMD), L.P. C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31514	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$932,551.33*
					Subtotal	\$932,551.33
140	PARET, FRITZ 17954 SW 35 STREET MARIMAR, FL 33029	34208	09/21/2009	Lehman Brothers Holdings Inc.	Priority	\$50,000.00
141	PIEDMONT PRODUCTIONS LLC 110 EST 80TH STREET # 3F NEW YORK, NY 10024	66119	01/19/2010	Lehman Brothers Holdings Inc.	Priority	\$9,167.30
142	PILLSBURY WINTHROP SHAW PITTMAN LLP ATTN: DAVID G. ODRICH, ESQ. & ERICA E. CARRIG, ESQ. 1540 BROADWAY NEW YORK, NY 10036	4268	05/12/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$262,935.45
					Subtotal	\$262,935.45

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
143	PIPER JAFFRAY & CO ATTN: JAMES M. MARTIN 800 NICOLLET MALL MINNEAPOLIS, MN 55402	23770	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$2,367,551.05*
					Subtotal	\$2,367,551.05
144	PJM INTERCONNECTION LLC SCHNADER HARRISON SEGAL & LEWIS C/O NICHOLAS J. LEPORE, III 1600 MARKET STREET, SUITE 3600 PHILADELPHIA, PA 19103	22267	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$18,063,731.74 \$0.00
					Subtotal	\$18,063,731.74
145	PSEG ENERGY RESOURCES & TRADE LLC ATTN: SUZANNE M. KLAR, ESQ. 80 PARK PLAZA, T5D NEWARK, NJ 07101	15735	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$443,076.00
146	RALD ESTABLISHMENT C/O TREMACO TREUUNTERNEHMEN REG. ATTN: MR. JOHANNES MATT ESSANESTRASSE 91 POSTFACH 341 ESCHEN, FL-9492 LIECHTENSTEIN	17847	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,368,699.00*
					Subtotal	\$4,368,699.00
147	S.A.C. MULTIQUNT FUND, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	66165	01/26/2010	Lehman Brothers Holdings Inc.	Secured	\$98,405,992.00*
148	SAC GLOBAL MACRO FUND, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	14688	09/17/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured	Undetermined Undetermined Undetermined \$1,101,340.27*
					Subtotal	\$1,101,340.27

\* - Indicates claim contains unliquidated and/or undetermined amounts

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
149	SCHROEDER, LOTHAR AND INGRID NEUSTAEDTER STR., 25 STADTRODA, 07646 GERMANY	9079	08/24/2009	Lehman Brothers Holdings Inc.	Priority	\$28,312.00
150	SCOTT & STRINGFELLOW, LLC ATTN: ALEX W. C. CECIL 909 EAST MAIN STREET RICHMOND, VA 23210	26989	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$6,363.13*
					Subtotal	\$6,363.13
151	SEQUOYAH HILLS/OAK KNOLL NEIGHBORHOOD ASSOCIATION ATTN: DONALD J. MITCHELL 4415 ST. ANDREWS RD OAKLAND, CA 94605	24193	09/21/2009	Lehman Brothers Holdings Inc.	Administrative	\$100,000,000.00
152	SEQUOYAH HILLS/OAK KNOLL NEIGHBORHOOD ASSOCIATION ATTN: DONALD J. MITCHELL 4415 ST. ANDREWS RD OAKLAND, CA 94605	24194	09/21/2009	Lehman Brothers Holdings Inc.	Administrative	\$15,000,000.00
153	SHINSEI BANK, LIMITED ATTN: MR. YUKATO KATO, GENERAL MANAGER 4-3, NIHONBASHI-MUROMACHI 2-CHROME CHUO-KU, TOKYO, 103-8303 JAPAN	22190	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured	Undetermined Undetermined \$237,931,744.22* Undetermined
					Subtotal	\$237,931,744.22
154	SIGMA FIXED INCOME FUND LTD ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	14696	09/17/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured	Undetermined Undetermined Undetermined \$5,163,766.18*
					Subtotal	\$5,163,766.18

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
155	SPARKASSE KOBLENZ ATTN: MR. MARCO FLORY BAHNHOFSTR. 11 KOBLENZ, DE-56068 GERMANY	27014	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$203,381.16*
					Subtotal	\$203,381.16
156	ST. SOPHIA PARTNERS, LLP ATTN: STEVE CRAM PO BOX 518 TELLURIDE, CO 81435	10216	09/03/2009	Lehman Brothers Holdings Inc.	Priority Secured	\$5,000.00* Undetermined
					Subtotal	\$5,000.00
157	STADT FREIBURG IM BREISGAU, STADTKAEMMEREI ATTN: MR. BERND NUSSBAUMER FAHNENBERGPLATZ 4 FREIBURG, DE-79098 GERMANY	27013	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,181,411.49*
					Subtotal	\$1,181,411.49
158	STADT SCHWAEBISCH HALL ATTN: MR. UWE GOETZELMANN AM MARKT 4 SCHWAEBISCH HALL, DE-74523 GERMANY	27015	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$54,343.76*
					Subtotal	\$54,343.76
159	STRATEGIC VALUE MASTER FUND, LTD. TRANSFEROR: UBS AG, LONDON BRANCH C/O STRATEGIC VALUE PARTNERS LLC ATTN: MARC SILEO 100 WEST PUTNAM AVENUE GREENWICH, CT 06830	16022	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$2,952,612.21* Undetermined
					Subtotal	\$2,952,612.21
	TRANSFERRED TO: HARVEST SS, LTD. TRANSFEROR: UBS AG, LONDON BRANCH C/O STRATEGIC VALUE PARTNERS LLC ATTN: MARC SILEO 100 WEST PUTNAM AVENUE GREENWICH, CT 06830				Secured Unsecured	\$755,033.32 Undetermined
					Subtotal	\$755,033.32

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

## ASSERTED

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
160	STICHTING BLUE SKY ACTIVE LONG DURATION GLOBAL INFLATION LINKED BOND FUND, BLUE SKY GROUP -GLOBAL REAL RETURN PROF. E.M. MEIJERSLAAN 1 POSTBUS 123 1180 AC AMSTELVEEN  NETHERLANDS	27967	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured  Subtotal	Undetermined Undetermined \$1,974,363.48*  \$1,974,363.48
161	SVENSKA HANDELSBANKEN AB (PUBL) ATTN: MARK CLEARY, DEPUTY GENERAL MANAGER, NEW YORK BRANCH 875 THIRD AVENUE, 4TH FLOOR NEW YORK, NY 10022-7218	4920	06/19/2009	Lehman Commercial Paper Inc.	Secured	\$9,294,887.94
162	SWISS RE FINANCIAL PRODUCTS COMPANY TRANSFEROR: SR GGI MASTER MA, LTD. C/O SWISS RE SERVICES LIMITED 30 ST. MARY AXE ATTN: NICHOLAS RAYMOND LONDON, EC3A 8EP UNITED KINGDOM	21308	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured  Subtotal	Undetermined \$63,571.08*  \$63,571.08
163	SWISS RE FINANCIAL PRODUCTS CORPORATION NICHOLAS RAYMOND, GLORIA GONZALEZ PARK AVENUE PLAZA 55 E. 52ND STR NEW YORK, NY 10055	15081	09/17/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured  Subtotal	Undetermined  \$34,293,594.60*  \$34,293,594.60
164	SWISS RE FINANCIAL PRODUCTS CORPORATION TRANSFEROR: SR GGI MASTER MA, LTD. C/O SWISS RE SERVICES LIMITED 30 ST. MARY AXE ATTN: NICHOLAS RAYMOND LONDON, EC3A 8EP UNITED KINGDOM	21307	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured  Subtotal	Undetermined \$52,004.63*  \$52,004.63
165	TELLURIDE 360 REAL ESTATE P.O. BOX 2250 TELLURIDE, CO 81435	32503	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$320,000.00

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
166	THREADNEEDLE ASSET MANAGEMENT LTD., AS AGENT AND ASSET MANAGER FOR ZURICH INSURANCE PLC, SUCCESSOR IN INTEREST TO ZURICH INSURANCE COMPAN Y (UK BRANCH) AND ZURICH INTERNATIONAL (UK) LIMITED ATTN: HEAD OF LEGAL 60 ST. MARY AXE LONDON, EC3A 8JQ UNITED KINGDOM	26024	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured	Undetermined Undetermined Undetermined \$349,269.75*
					Subtotal	\$349,269.75
167	TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA, ET AL ROBERT G. LAVITT, ESQ. ONE TOWER SQUARE, S202A HARTFORD, CT 06183	36	09/26/2008	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	Undetermined Undetermined Undetermined
					Subtotal	\$0.00
168	TRONOX INCORPORATED ET AL. ATTN: MICHAEL J. FOSTER, VICE PRESIDENT AND GENERAL COUNSEL 211 N. ROBINSON AVENUE OKLAHOMA CITY, OK 73120	29768	09/22/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$300,000.00*
					Subtotal	\$300,000.00
169	TROUT, ROGER C/O SENDER & WASSERMAN, P. C. ATTN: KENNETH J. BUECHLER, ESQ. 1660 LINCOLN STREET, SUITE 2200 DENVER, CO 80264	25708	09/21/2009	LB Rose Ranch LLC	Secured	\$1,336,938.30*
170	UEDA HARLOW LTD. 5TH FLOOR, MITSUI ASAHI BLDG. 1-1, KANDA SUDACHO, CHIYODAKU, TOKYO, 101-0041 JAPAN	128	10/09/2008	Lehman Brothers OTC Derivatives Inc.	Priority Unsecured	\$10,950.00 \$131,025.14
					Subtotal	\$141,975.14
171	VENNEMEYER, FRANZ IM ESCH 41 NEUENKIRCHEN, D-49586 GERMANY	45624	10/23/2009	Lehman No Case Asserted/All Cases Asserted	Secured	\$7,200.00

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## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
172	WATSON, ANGELUS 319 WEST 94TH STREET LOS ANGELES, CA 90003	1097	11/25/2008	Lehman Brothers Holdings Inc.	Secured	\$16,773.81*
173	WENK, CHRISTINA GRENZSTR. 31 JENA, 07745 GERMANY	9070	08/24/2009	Lehman Brothers Holdings Inc.	Priority	\$36,037.50
174	WILDSTEIN, ESQ., DAVID M C/O WILENTZ, GOLDMAN & APITZER 90 WOODBRIDGE CENTER DRIVE SUITE 900, BOX 10 WOODBIDGE, NJ 07095-0958	18938	09/18/2009	Lehman No Case Asserted/All Cases Asserted	Priority	\$100,000.00
175	WILLIAMS CAPITAL GROUP, L.P., THE ATTN: DIANNE CALABRISOTTO 650 FIFTH AVENUE, 11TH FLOOR NEW YORK, NY 10019	26992	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$67,315.51*
					Subtotal	\$67,315.51
176	XANADU MEZZ HOLDINGS LLC ATTN: YON CHO AND JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27789	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined
					Subtotal	\$0.00
177	YASUDA JAPANESE MARKET NEUTRAL (YEN) FUND C/O UBS FUNDS SERVICES ATTN: ARMEEN BHESANIA 154 UNIVERSITY AVENUE TORONTO, ON M5H 3Y9 CANADA	22902	09/21/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	Undetermined \$1,988,247.93* Undetermined
					Subtotal	\$1,988,247.93
178	YASUDA JAPANESE MARKET NEUTRAL FUND C/O UBS FUNDS SERVICES ATTN: ARMEEN BHESANIA 154 UNIVERSITY AVENUE TORONTO, ON M5H 3Y9 CANADA	22901	09/21/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	Undetermined \$40,797,775.29* Undetermined
					Subtotal	\$40,797,775.29

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† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 136: EXHIBIT A – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
179	ZURICH INSURANCE PLC (UK BRANCH) C/O WAYNE BUGDEN THE ZURICH CENTRE, 3000 PARKWAY, WHITELEY FAREHAM, HAMPSHIRE, PO15 7JZ UNITED KINGDOM	27963	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured	Undetermined Undetermined \$272,577.58*
					Subtotal	\$272,577.58
180	ZURICH INSURANCE PLC (UK BRANCH) C/O WAYNE BUGDEN THE ZURICH CENTRE, 3000 PARKWAY, WHITELEY FAREHAM, HAMPSHIRE, PO15 7JZ UNITED KINGDOM	27964	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured	Undetermined Undetermined \$86,692.17*
					Subtotal	\$86,692.17
					TOTAL	\$5,401,703,275.71

\* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
**In re** : **Chapter 11 Case No.**  
 :  
**LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**  
 :  
**Debtors.** : **(Jointly Administered)**  
-----X

**ORDER GRANTING DEBTORS' ONE HUNDRED THIRTY-SIXTH  
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the one hundred thirty-sixth omnibus objection to claims, dated May 16, 2011 (the "One Hundred Thirty-Sixth Omnibus Objection to Claims"),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Misclassified Claims as unsecured claims, all as more fully described in the One Hundred Thirty-Sixth Omnibus Objection to Claims; and due and proper notice of the One Hundred Thirty-Sixth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Thirty-Sixth Omnibus Objection to Claims.

sought in the One Hundred Thirty-Sixth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Thirty-Sixth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the One Hundred Thirty-Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as a general unsecured nonpriority claim as indicated in Exhibit 1; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized and directed to reclassify the Misclassified Claims pursuant to this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the One Hundred Thirty-Sixth Omnibus Objection to Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2011  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE